



JOHN CHIANG
California State Controller

**NEGOTIATION AGREEMENT
COUNTYWIDE COST ALLOCATION PLAN**

**County of Colusa
Colusa, California**

**Date: September 25, 2014
Filing Ref: COL15**

Pursuant to federal Office of Management and Budget (OMB) Circular A-87, the State Controller's Office formally approves the Countywide Cost Allocation Plan as described in Section I for use in the **2014-15** fiscal year. This approval is subject to the conditions contained in Section III.

Departmental indirect cost proposals should clearly identify those costs that have been distributed through Sections I and II of this agreement in accordance with the guidelines of the responsible grantor agency for that department. Further, data processing systems may be subject to grantor agency approval prior to the reimbursement of certain costs allocated, billed, or cost applied from the Data Processing Department.

**SECTION I: COSTS DISTRIBUTED THROUGH COUNTYWIDE COST
ALLOCATIONS**

The indirect overhead and support service costs listed in **Schedule A** (attached) are formally approved as actual costs for the **2012-13** fiscal year and as estimated costs for the **2014-15** fiscal year on a "fixed with carry-forward" basis. These costs may be included as part of the costs of the county departments indicated effective **July 1, 2014**, for further allocation to federal grants and contracts performed by the respective county departments.

SECTION II: COSTS DISTRIBUTED THROUGH BILLING OR COST TRANSFER MECHANISMS

- | | |
|-----------------------------|--------------------|
| 1. Employee Fringe Benefits | 4. Maintenance |
| 2. Auditor-Controller | 5. Insurance (ISF) |
| 3. County Counsel | |

In addition to Section I, which provides for services furnished but not billed, the services listed above are furnished and billed to state/local departments and agencies.

Direct charges from the above centers should be billed or cost applied in accordance with the procedures established by the county as described in its Countywide Cost Allocation Plan and may be included as part of the costs of the county departments indicated in Section I.

SECTION III: CONDITIONS

A. LIMITATIONS: Use of the amounts contained in this Negotiation Agreement are subject to any statutory or administrative limitations and, when ultimately allocated to individual grants or contracts through the indirect cost proposals of each county department, are applicable only to the extent that funds are available. Acceptance of the amounts agreed to herein is predicated on the conditions: (1) that no costs other than those incurred by the county were included for distribution in its Countywide Cost Allocation Plan as finally accepted, and that such costs are legal obligations of the county and allowable under the governing cost principles, (2) that similar types of costs have been accorded consistent accounting treatment, and (3) that the information provided by the county that was used as the basis for acceptance of the amounts agreed to herein is not subsequently found to be materially incomplete or inaccurate.

B. CHANGES: Fixed amounts contained in this Negotiation Agreement are based on the organizational structure and the accounting system in effect at the time the proposal was submitted. Significant changes in the organizational structure or changes in the method of accounting for costs that materially affect the amount of reimbursement resulting from use of the amounts in this Negotiation Agreement will require prior approval of the authorized representative of the responsible negotiation agency. Failure to obtain such approval may result in subsequent audit disallowances.

C. FIXED AMOUNTS: The fixed amounts contained in Section I of this agreement are based on an estimate of the costs that will be incurred during the period to which the amounts apply. When the actual costs for this period are determined, any differences between the fixed costs used as an estimate and the actual costs will be considered in a subsequent agreement.

D. BILLED COSTS: Charges for the services cited in Section II will be billed or cost applied in accordance with the procedures established by the county and recorded on the books of the cost center providing the service. Such charges will be based on the actual allowable costs, as

defined by OMB Circular A-87, incurred by the cost center responsible for providing the service. Any differences between the billed allowable costs and the actual allowable costs for a particular accounting period will be considered in a subsequent agreement.

E. NOTIFICATION TO STATE AND FEDERAL AGENCIES: Copies of this document will be provided to other state and federal agencies as a means of notifying them of this approval.

F. SPECIAL REMARKS: Schedule A includes adjustments for the County Administrative Office (CAO), County Counsel, the Maintenance Department, and the Custodian Department. Adjustments of \$(14,240) must be included when calculating carry-forward in the 2016-17 Estimated Cost Allocation Plan.

SECTION IV: ACCEPTANCE

COUNTY OF COLUSA**JOHN CHIANG
CALIFORNIA STATE CONTROLLER****BY** Original signed by**BY** Original signed by Anita Dagan forPeggy Scroggins**Hitomi Sekine, Bureau Chief
Local Government Policy and Reporting
Division of Accounting and Reporting**NameAuditor-ControllerTitle9-29-20149-30-2014DateDate**Negotiated by Darlene Justice
Telephone (916) 323-2369**

cc: State and Federal Agencies

Attachment

COLUSA COUNTY
Allocated Costs By Department

2014-2015 COST ALLOCATIONS

2015

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Detail

Central Service Departments	1011 BRD OF SUPV	1023 ASSESSOR	1051 ELECTIONS	1092 ADVERTISING	1103 EE_BENEFITS	1106 SURVEYOR	1107 REFUNDS
BUILDING USE	9,671	10,717	2,693	0	0	283	0
EQUIPMENT USE	2,315	7,164	35,125	0	0	37	0
1021 AUDITOR	4,819	8,336	3,518	483	0	200	471
1022 TREASURER	2,140	2,992	3,511	351	0	200	468
1026 REV/RECOVER	0	0	0	0	0	0	0
1031 CNTY CNSL	0	33,493	418	0	0	305	0
1040 PERSONNEL	0	13,258	2,755	0	0	0	0
1073 MAINTENANCE	18,945	16,080	1,490	0	0	1,669	0
1074 CUSTODIAN	16,579	11,805	4,834	0	0	633	0
1101 INSURANCE	1,475	448	223	0	0	27	0
1108 IT	4,126	6,688	1,883	4	17	12	52
201 CNTRL SERV	2,293	6,429	6,864	22	0	0	0
Total Allocated	62,363	117,410	63,314	860	17	3,366	991
Roll Forward	(9,065)	24,154	1,379	752	(385)	1,405	236
Cost With Roll Forward	53,298	141,564	64,693	1,612	(368)	4,771	1,227
Adjustments	0	(7,425)	618	0	0	(960)	0
Proposed Costs	53,298	134,139	65,311	1,612	(368)	3,811	1,227

COLUSA COUNTY
Allocated Costs By Department

2014-2015 COST ALLOCATION

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Detail

Central Service Departments	2008 DA SRVP/GRT	2012JUVJUSTCOMM	20131 JUD DIST	20132 SUP CRT	20133 CRT FAC	2014 GRAND JURY	2016 DIST ATTNY
BUILDING USE	0	0	36,397	16,789	1,091	0	0
EQUIPMENT USE	0	0	0	0	0	0	8,283
1021 AUDITOR	100	0	3,643	0	0	3,134	9,169
1022 TREASURER	0	0	1,521	0	0	3,578	5,434
1026 REV/RECOVER	0	0	0	0	0	0	0
1031 CNTY CNSL	3	0	0	0	0	589	2,002
1040 PERSONNEL	230	0	0	0	0	0	10,270
1073 MAINTENANCE	0	0	10,691	26,946	135	0	20
1074 CUSTODIAN	0	0	11,689	14,355	832	0	7,174
1101 INSURANCE	25	0	426	0	0	0	558
1108 IT	130	0	77	0	0	66	14,165
201 CNTRL SERV	0	0	22	0	0	295	3,553
Total Allocated	488	0	64,466	58,090	2,058	7,662	60,628
Roll Forward	(679)	0	(11,235)	25,987	(3,401)	6,091	3,561
Cost With Roll Forward	(191)	0	53,231	84,077	(1,343)	13,753	64,189
Adjustments	51	0	0	0	0	0	2,034
Proposed Costs	(140)	0	53,231	84,077	(1,343)	13,753	66,223

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Central Service Departments	20161 DA WEL/INV	20162 DA IND/GAM 2258	2017 CHILD SUPP 00125	2018 LAW LIBRARY	2019 PUBL DEFEND	2020 COMMUNICTNS	2021 SHERIFF
BUILDING USE	0	0	0	1,982	0	2,930	21,524
EQUIPMENT USE	0	0	0	0	0	24,292	144,841
1021 AUDITOR	34	55	5,217	3	1,183	6,478	29,190
1022 TREASURER	0	51	3,427	0	1,405	1,956	11,720
1026 REV/RECOVER	0	0	0	0	15,403	0	230
1031 CNTY CNSL	0	0	496	0	1,638	153	31,568
1040 PERSONNEL	12	0	7,450	0	0	13,787	43,552
1073 MAINTENANCE	0	0	1,742	3,031	0	0	2,003
1074 CUSTODIAN	0	0	0	1,700	0	0	4,467
1101 INSURANCE	368	54	468	0	82	114	9,074
1108 IT	8	297	4,348	11	96	5,417	33,273
201 CNTRL SERV	0	22	3,633	0	1,898	289	3,632
Total Allocated	422	479	26,781	6,727	21,705	55,416	335,074
Roll Forward	(534)	(1,087)	(1,069)	315	(3,014)	2,962	(42,724)
Cost With Roll Forward	(112)	(608)	25,712	7,042	18,691	58,378	292,350
Adjustments	3	0	1,287	0	0	2,575	8,979
Proposed Costs	(109)	(608)	26,999	7,042	18,691	60,953	301,329

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Central Service Departments	20211 SO BAILIFF	20212 SO IND/GAM 2339	2031 JAIL	2033 JUV FAC	2035 PROBATION	20351 PROB IND/GM 2526	20352 LOCAL COMM CORRCTN 2528
BUILDING USE	0	0	63,179	0	23,403	0	0
EQUIPMENT USE	0	0	10,659	0	4,964	0	0
1021 AUDITOR	1,722	1,399	16,873	692	16,627	441	2,040
1022 TREASURER	451	586	8,626	652	6,219	0	2,792
1026 REV/RECOVER	0	0	0	0	50,115	0	0
1031 CNTY CNSL	38	30	7,024	0	19,549	11	0
1040 PERSONNEL	2,870	2,296	25,560	0	21,816	847	0
1073 MAINTENANCE	0	0	0	0	8,411	0	0
1074 CUSTODIAN	0	0	0	0	22,097	0	0
1101 INSURANCE	23	67	775	0	1,638	9	0
1108 IT	1,503	1,178	11,652	33	33,872	0	0
201 CNTRL SERV	22	0	376	0	6,904	0	1,327
Total Allocated	6,629	5,556	144,724	1,377	215,615	1,308	6,159
Roll Forward	(1,207)	1,293	(29,917)	102	37,075	1,304	0
Cost With Roll Forward	5,422	6,849	114,807	1,479	252,690	2,612	6,159
Adjustments	644	515	4,763	0	4,152	190	0
Proposed Costs	6,066	7,364	119,570	1,479	256,842	2,802	6,159

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Central Service Departments	20353 COMM CORR TN PRFRM INCENT 2531	2036 VICTIM WITN	20363 YOUTH OFFEND GNT	2050 FLD WTR CON	2059 AG ADM SERV	2060 AG COMM	2061 WTR MGT
BUILDING USE	0	0	0	0	0	54	0
EQUIPMENT USE	16,785	0	0	0	1,084	24,303	0
1021 AUDITOR	855	1,818	1,017	291	4,805	5,922	69
1022 TREASURER	1,121	2,073	568	200	2,742	3,394	151
1026 REV/RECOVER	0	35,402	0	0	0	0	0
1031 CNTY CNSL	0	280	16	0	72	14,736	158
1040 PERSONNEL	0	3,648	1,148	0	6,769	6,840	0
1073 MAINTENANCE	0	0	0	0	0	0	0
1074 CUSTODIAN	0	0	0	0	0	0	0
1101 INSURANCE	0	10	39	0	45	533	0
1108 IT	0	826	674	20	11,648	3,623	0
201 CNTRL SERV	481	538	2,606	0	388	2,651	111
Total Allocated	19,242	44,595	6,068	511	27,553	62,056	489
Roll Forward	0	(9,778)	535	107	5,707	11,119	0
Cost With Roll Forward	19,242	34,817	6,603	618	33,260	73,175	489
Adjustments	0	283	257	0	1,220	1,480	0
Proposed Costs	19,242	35,100	6,860	618	34,480	74,655	489

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Central Service Departments	2070 CLERK/RECOR	2071 CORONER	2076 PLANN/BLDG	2077 ANIMAL CTRL	2080 TRAPPER	2081 OES	20811 HOME SECUR
BUILDING USE	11,975	636	1,876	687	0	779	0
EQUIPMENT USE	6,917	1,103	1,153	551	0	19,849	0
1021 AUDITOR	6,532	2,042	4,692	3,162	80	1,463	307
1022 TREASURER	1,956	2,207	2,273	3,343	67	1,405	351
1026 REV/RECOVER	0	0	0	0	0	0	0
1031 CNTY CNSL	2,539	16	44,100	1,601	0	372	0
1040 PERSONNEL	5,259	1,148	6,231	2,445	0	1,248	0
1073 MAINTENANCE	5,163	0	15,803	0	0	0	0
1074 CUSTODIAN	17,689	0	10,773	0	0	0	0
1101 INSURANCE	141	14	1,378	326	0	21	0
1108 IT	12,435	724	9,136	1,954	3	757	72
201 CNTRL SERV	2,592	11	1,731	91	0	66	235
Total Allocated	73,198	7,901	99,146	14,160	150	25,960	965
Roll Forward	(9,701)	1,378	7,213	2,178	(7)	(4)	(425)
Cost With Roll Forward	63,497	9,279	106,359	16,338	143	25,956	540
Adjustments	1,133	257	(5,105)	515	0	280	0
Proposed Costs	64,630	9,536	101,254	16,853	143	26,236	540

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Central Service Departments	2083 PUBLIC ADMN	4010 BH ADMIN SV 106	4011 SUBST ABUSE 106	4012 HEALTH 108	4013 MNTH HLTH 106	40131 MH SERV FND 2936	40132 MHSA EDUC & TRAIN 2939
BUILDING USE	403	0	0	54	0	0	0
EQUIPMENT USE	3	0	0	0	0	0	0
1021 AUDITOR	211	9,053	6,029	14,102	44,412	5,316	120
1022 TREASURER	234	1,856	5,216	7,256	26,247	4,129	200
1026 REV/RECOVER	0	0	0	0	0	0	0
1031 CNTY CNSL	0	2,406	9,959	3,436	30,975	2,743	118
1040 PERSONNEL	35	8,531	5,520	16,750	54,167	0	0
1073 MAINTENANCE	174	0	389	17,574	10,240	0	0
1074 CUSTODIAN	648	0	0	44	0	0	0
1101 INSURANCE	3	3,838	293	356	3,971	0	0
1108 IT	69	2,445	2,101	5,946	57,624	633	38
201 CNTRL SERV	0	331	868	3,031	3,217	724	0
Total Allocated	1,780	28,460	30,375	68,549	230,853	13,545	476
Roll Forward	(216)	6,455	(20,071)	21,959	(13,609)	(326)	(445)
Cost With Roll Forward	1,564	34,915	10,304	90,508	217,244	13,219	31
Adjustments	8	17,660	7,685	(1,863)	32,748	2,380	0
Proposed Costs	1,572	52,575	17,989	88,645	249,992	15,599	31

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Central Service Departments	40133 MHSA 2940	40134 MHSA 2942	40135 MHSA 2941	40136 MHSA 2943	4015 AIR POLLUT 130	4019 ENVIR HLTH 108	4023 AMBULANCE 108
BUILDING USE	0	0	0	0	0	0	37
EQUIPMENT USE	0	0	0	0	1,500	0	0
1021 AUDITOR	292	158	218	67	3,361	4,351	549
1022 TREASURER	117	200	151	133	1,805	3,545	1,170
1026 REV/RECOVER	0	0	0	0	0	0	0
1031 CNTY CNSL	322	0	0	0	3,022	61	381
1040 PERSONNEL	0	0	0	0	5,117	4,637	0
1073 MAINTENANCE	0	0	0	0	0	0	0
1074 CUSTODIAN	0	0	0	0	0	0	0
1101 INSURANCE	0	0	0	0	140	63	142
1108 IT	15	18	0	0	2,599	211	62
201 CNTRL SERV	0	0	0	0	925	854	0
Total Allocated	746	376	369	200	18,469	13,722	2,341
Roll Forward	287	(254)	0	0	2,042	(245)	732
Cost With Roll Forward	1,033	122	369	200	20,511	13,477	3,073
Adjustments	0	0	0	0	1,094	1,030	0
Proposed Costs	1,033	122	369	200	21,605	14,507	3,073

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Central Service Departments	5010 DHHS ADMIN 108	5011 WELFARE 108	5032 INDG BURIAL	5033 SR NUTRITON 108	5041 JUV CRT WRD	5051 VET SERV	5061 SR CITIZENS
BUILDING USE	0	0	0	0	0	0	0
EQUIPMENT USE	0	0	0	0	0	417	561
1021 AUDITOR	8,707	50,492	56	1,047	765	502	183
1022 TREASURER	4,581	14,444	117	1,187	568	735	184
1026 REV/RECOVER	0	0	0	0	0	0	0
1031 CNTY CNSL	15,843	51,178	0	3,465	0	254	0
1040 PERSONNEL	13,055	2,637	0	766	0	1,148	0
1073 MAINTENANCE	0	29,721	0	0	0	0	10,057
1074 CUSTODIAN	0	79	0	0	0	34	2,804
1101 INSURANCE	179	4,329	0	283	0	29	20
1108 IT	315	2,902	9	47	30	805	21
201 CNTRL SERV	1,078	15,272	0	177	11	991	11
Total Allocated	43,758	171,054	182	6,972	1,374	4,915	13,841
Roll Forward	8,818	28,433	(25)	4,074	693	(5,180)	8,363
Cost With Roll Forward	52,576	199,487	157	11,046	2,067	(265)	22,204
Adjustments	615	(6,150)	0	172	0	257	0
Proposed Costs	53,191	193,337	157	11,218	2,067	(8)	22,204

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Detail

Central Service Departments	6012 SUPT OF SCH	6021 LIBRARY	6022 ADULT LIT	6023 FAMILY LIT	6031 AG EXTENS	7032 COL VET	7033 MAX VET
BUILDING USE	0	28,395	718	0	211	1,185	1,488
EQUIPMENT USE	3	15,512	409	0	746	270	219
1021 AUDITOR	15	14,362	409	7	2,628	174	262
1022 TREASURER	0	7,172	752	17	1,738	401	384
1026 REV/RECOVER	0	0	0	0	0	0	0
1031 CNTY CNSL	0	1,766	0	0	873	0	0
1040 PERSONNEL	0	20,965	0	0	3,445	0	0
1073 MAINTENANCE	1,962	184,683	466	0	0	5,438	12,131
1074 CUSTODIAN	18,158	21,631	873	0	0	0	0
1101 INSURANCE	52	870	6	0	468	55	103
1108 IT	0	21,386	57	17	1,871	22	30
201 CNTRL SERV	0	8,880	247	44	0	0	0
Total Allocated	20,190	325,622	3,937	85	11,980	7,545	14,617
Roll Forward	4,748	192,055	440	(429)	(3,670)	3,894	11,755
Cost With Roll Forward	24,938	517,677	4,377	(344)	8,310	11,439	26,372
Adjustments	0	(64,251)	0	0	772	0	0
Proposed Costs	24,938	453,426	4,377	(344)	9,082	11,439	26,372

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Detail

Central Service Departments	7034 PRIN VET	7035 WMS VET	110 PUBLIC WORKS 3010	121 BLDG FUND 1080	151 FISH/GAME 2078	154 PARK REC 7011	156 MIGRANT HSE 1075
BUILDING USE	339	682	5,019	0	0	0	7,275
EQUIPMENT USE	72	100	0	0	0	0	0
1021 AUDITOR	1	167	37,222	359	203	58	4,283
1022 TREASURER	0	351	14,946	100	200	0	3,394
1026 REV/RECOVER	0	0	0	0	0	0	0
1031 CNTY CNSL	0	0	26,566	0	4,001	0	(302)
1040 PERSONNEL	0	0	46,522	0	0	0	4,452
1073 MAINTENANCE	572	170	31,186	0	0	0	0
1074 CUSTODIAN	0	0	11,081	0	0	0	0
1101 INSURANCE	1	38	16,503	0	75	0	993
1108 IT	0	33	5,160	9	37	5	1,702
201 CNTRL SERV	0	0	390	0	427	0	1,231
Total Allocated	985	1,541	194,595	468	4,943	63	23,028
Roll Forward	(355)	(5,128)	(9,999)	(101)	3,398	(410)	196
Cost With Roll Forward	630	(3,587)	184,596	367	8,341	(347)	23,224
Adjustments	0	0	(7,789)	0	0	0	582
Proposed Costs	630	(3,587)	176,807	367	8,341	(347)	23,806

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Detail

Central Service Departments	447 SOLID WASTE 4000	465 LOCAL TRNSP 4020	468 AIRPORT 4001	491 LOC TRAN PL 4022	493 TRANSIT AGN 4002	496 HISTOR RCRD 7427	8051 ABUSE CRIME 2796
BUILDING USE	297	0	0	0	0	0	0
EQUIPMENT USE	0	0	0	0	0	0	0
1021 AUDITOR	2,534	1,151	2,833	592	12,739	0	0
1022 TREASURER	1,839	67	2,157	552	3,878	0	0
1026 REV/RECOVER	0	0	0	0	0	0	0
1031 CNTY CNSL	120	0	1,175	0	3,585	0	0
1040 PERSONNEL	1,238	0	1,328	0	832	0	0
1073 MAINTENANCE	1,752	0	0	0	0	0	0
1074 CUSTODIAN	663	0	0	0	0	0	0
1101 INSURANCE	870	0	371	0	1,483	0	0
1108 IT	113	2	199	50	1,891	4	0
201 CNTRL SERV	11	0	487	66	117	0	0
Total Allocated	9,437	1,220	8,550	1,260	24,525	4	0
Roll Forward	1,385	615	(3,158)	300	8,196	(83)	0
Cost With Roll Forward	10,822	1,835	5,392	1,560	32,721	(79)	0
Adjustments	(743)	0	257	0	0	0	0
Proposed Costs	10,079	1,835	5,649	1,560	32,721	(79)	0

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Central Service Departments	848 LAFCO 4060	878 IHSS PUB AU 7526	OUTSIDE AGENCIES	SubTotal	Direct Billed	Unallocated	Total
BUILDING USE	0	0	14,644	267,413	0	0	267,413
EQUIPMENT USE	0	0	0	329,237	0	0	329,237
1021 AUDITOR	978	606	71,220	451,676	22,824	459,287	933,787
1022 TREASURER	870	635	46,498	239,957	0	28,558	268,515
1026 REV/RECOVER	0	0	0	101,150	0	0	101,150
1031 CNTY CNSL	0	350	19,056	342,560	41,185	73,354	457,099
1040 PERSONNEL	0	2,197	96	372,877	0	0	372,877
1073 MAINTENANCE	0	0	44,914	463,558	21,425	0	484,983
1074 CUSTODIAN	0	0	136	180,778	0	0	180,778
1101 INSURANCE	0	0	286	54,181	0	0	54,181
1108 IT	136	57	4,037	273,488	0	22,564	296,052
201 CNTRL SERV	11	161	44	88,688	0	0	88,688
Total Allocated	1,995	4,006	200,931	3,165,563	85,434	583,763	3,834,760
Roll Forward	140	2,509	71,255	329,659	0	0	329,659
Cost With Roll Forward	2,135	6,515	272,186	3,495,222	85,434	583,763	4,164,419
Adjustments	0	0	(16,450)	(14,240)	0	0	(14,240)
Proposed Costs	2,135	6,515	255,736	3,480,982	85,434	583,763	4,150,179